

## ANNAMITE CIVILIZATION

is a citizenry, between the ages of eighteen and sixty, were divided into those who did or did not pay taxes. The latter group formed the communal proletariat who must do military service for the *staljp*, and *corvee* duty for the village, as substitutes for a financial contribution. Only the taxpayers were listed in the local register: they formed the leisure class, from and by which communal officials are chosen. Theoretically a census was taken every five years, a task which involved not only great expense but an enormous amount of initial labour and verification. Moreover, the results were highly inaccurate. It was the village which kept the register, and it was obviously to its advantage to pay as small a tax as possible. It has been estimated that these communal registers dissimulated about two-thirds of their cultivated lands, so neither the population statistics nor land survey can be accurately derived from these records. Annam was never rich: its agents were venal and its communes dishonest. Probably only about a fifth of its legitimate revenues ever entered the imperial treasury.

Legally the communes were responsible for the collection of taxes. Although fiscal leniency was shown to newly colonized territory, the principle of communal tax responsibility was steadily maintained.

Village Notables must make up for any deficiency caused by bad harvests or individual delinquency. Taxes were paid sometimes in specie but usually in kind. Other revenues were obtained by small and variable taxes like those on navigation. A prohibitive export tax on rice was the Emperor's paternalistic way of preventing rice speculation in famine years. There were also the Farms of Opium and Gaming, but this source of income was decried by the moral Annamite legislator. A

small tax was derived from men enrolled in the trade corporations, but this varied widely from province to province, depending on the local prosperity of each guild. Minh-Mang abolished these corporations.

The period of expansion had come to an end in his twenty-one year reign, and he needed the military and *corvee* service from which these guild members were exempted. Chinese merchants paid a special and heavier tax. In theory these taxes were everywhere uniform, but in reality they differed from one province to another. So much inequality existed that the treasury never knew from one year to another upon what it could count. Irregular and arbitrary as they were, these taxes were light. The principle of equality in taxation was unknown: the fundamental conception of taxation was that of a rental of land rather than of contributions to public services.

Public works, *m* the Western sense, were little known in old Annam.